MANIPUR GAZETTE

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No. 183 **Imphal, Monday, November 3, 2025** **(Kartika 12, 1947)**

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION NO. 18/2025 – STATE TAX (RATE)

Imphal, the 31st October, 2025

No. TAX/4(53)/GST-NOTN/2016:— In exercise of the powers conferred by sub-section (1) of section 11 of the Manipur Goods and Services Tax Act, 2017 (3 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Manipur, Secretariat: Finance Department (Expenditure Section), No. 26/2018- State Tax (Rate), dated the 31st December, 2018, published in the Manipur Gazette, Extraordinary, *vide* number 379, dated the 3rd January, 2019, namely: —

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: —

"(c) "Nominated Agency" means entities mentioned in Lists 13, 14 and 15 appended to Table I of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i);"

2. This notification shall come into force on the 1st day of November, 2025.

N. ASHOK KUMAR,
Commissioner (Finance),
Government of Manipur.

Note: - The principal notification No. 26/2018- State Tax (Rate), dated the 31st December, 2018, published in the Manipur Gazette, Extraordinary, *vide* number 379, dated the 3rd January, 2029 and was last amended by notification No. 10/2023 – State Tax (Rate) dated the 27th July, 2023 published in the Manipur Gazette, Extraordinary, vide number 76, dated the 27th July, 2023.

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Digitally signed by
Thingbaijam Binodkumar Singh
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